

## Review Form 1.7

Journal Name:	<a href="#">Asian Journal of Economics, Business and Accounting</a>
Manuscript Number:	Ms_AJEBA_102348
Title of the Manuscript:	<b>Audit Committee Characteristics and Corporate Performance: Evidence from Listed Conglomerates in Nigeria</b>
Type of the Article	<b>Original Research Article</b>

### General guideline for Peer Review process:

This journal's peer review policy states that **NO** manuscript should be rejected only on the basis of '**lack of Novelty**', provided the manuscript is scientifically robust and technically sound. To know the complete guideline for Peer Review process, reviewers are requested to visit this link:

(<https://www.journalajebea.com/index.php/AJEBA/editorial-policy> )

### **PART 1: Review Comments**

	<b>Reviewer's comment</b>	<b>Author's comment</b> (if agreed with reviewer, correct the manuscript and highlight that part in the manuscript. It is mandatory that authors should write his/her feedback here)
<p><b>Compulsory</b> REVISION comments</p> <p><b>1. Is the manuscript important for scientific community?</b> (Please write few sentences on this manuscript)</p> <p><b>2. Is the title of the article suitable?</b> (If not please suggest an alternative title)</p> <p><b>3. Is the abstract of the article comprehensive?</b></p> <p><b>4. Are subsections and structure of the manuscript appropriate?</b></p> <p><b>5. Do you think the manuscript is scientifically correct?</b></p> <p><b>6. Are the references sufficient and recent? If you have suggestion of additional references, please mention in the review form.</b></p> <p><b><u>(Apart from above mentioned 6 points, reviewers are free to provide additional suggestions/comments)</u></b></p>	<ol style="list-style-type: none"> <li>The paper is important as it address the issue of relevancy of Audit Committee on Corporate Performance.</li> <li>The adequately represent the report of the paper</li> <li>The abstract is concise and precise but did not show the purpose of the study and the conclusion did not flow with the findings.</li> <li>The sub sections are appropriate and adequate for the manuscript</li> <li>The methodology flows with the paper but certain scientific decisions were made without justification or at least not explain in the paper (e.g. "Based on this criteria,-(Which criteria?) John Holt Plc was filtered out"). Gender issues were not considered among the character of the Audit Committee.</li> <li>The references is sufficient except for inconsistent in the last reference (SEC) which suppose to be Stock exchange Commission</li> </ol> <p>The conclusion did not represent the empirical findings of the manuscript. It was proven that Audit Committee did not have positive impact on the corporate organization performance, but the manuscript recommend that Security and Exchnage Commission should adhere to more meetings. One is expecting a robust recommendation that will make the Audit Committee more relevant in corporate organizations.</p>	
<p><b>Minor</b> REVISION comments</p> <p><b>1. Is language/English quality of the article suitable for scholarly communications?</b></p>	Yes	
<p><b>Optional/General</b> comments</p>	Apart from the conclusion and recommendations, this manuscript contribute meaningfully to knowledge.	

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**PART 2:**

	<b>Reviewer's comment</b>	<b>Author's comment</b> <i>(if agreed with reviewer, correct the manuscript and highlight that part in the manuscript. It is mandatory that authors should write his/her feedback here)</i>
<b>Are there ethical issues in this manuscript?</b>	<i>(If yes, Kindly please write down the ethical issues here in details)</i>	

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